

WEST VIRGINIA LEGISLATURE

2019 REGULAR SESSION

Introduced

Senate Bill 183

BY SENATOR MAYNARD

[Introduced January 10, 2019; Referred
to the Committee on Finance; and then to the
Committee on the Judiciary]

1 A BILL to amend and reenact §64-7-1 of the Code of West Virginia, 1931, as amended, relating
 2 to authorizing the State Tax Department to promulgate a legislative rule relating to
 3 administration of tax on purchases of wine and liquor inside and outside of municipalities.

Be it enacted by the Legislature of West Virginia:

**ARTICLE 7. AUTHORIZATION FOR DEPARTMENT OF REVENUE TO PROMULGATE
 LEGISLATIVE RULES.**

§64-7-1. State Tax Department.

1 The legislative rule filed in the State Register on July 27, 2018, authorized under the
 2 authority of §60-3A-21 of this code, relating to the State Tax Department (administration of tax on
 3 purchases of wine and liquor inside and outside of municipalities, [110 CSR 49](#)), is authorized.

NOTE: The purpose of this bill is to authorize the State Tax Department to promulgate a legislative rule relating to administration of tax on purchases of wine and liquor inside and outside of municipalities.

This section is new; therefore, strike-throughs and underscoring have been omitted.